

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, et al.

Debtors.<sup>1</sup>

PROMESA Title III

Case No. 17-BK-3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE PUERTO RICO ELECTRIC POWER AUTHORITY,

Debtor.

Case No. 17-BK-4780-LTS

**REBUTTAL EXPERT DISCLOSURES OF THE AD HOC GROUP OF PREPA  
BONDHOLDERS, ASSURED GUARANTY CORP., ASSURED GUARANTY  
MUNICIPAL CORP., SYNCORA GUARANTEE, INC., AND U.S. BANK NATIONAL  
ASSOCIATION AS PREPA BOND TRUSTEE RELATED TO  
PREPA'S TITLE III PLAN OF ADJUSTMENT**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**To the Honorable United States District Court Judge Laura Taylor Swain:**

Pursuant to paragraphs 3 and 26 of the Court's March 3, 2023 *Amended and Restated Order Establishing, Among Other Things, Procedures and Deadlines Concerning Objections to Confirmation and Discovery in Connection Therewith* (the "Procedures Order") (ECF No. 3305), the Ad Hoc Group of PREPA Bondholders ("Ad Hoc Group"), Assured Guaranty Corp. and Assured Guaranty Municipal Corp. ("Assured"), and Syncora Guarantee Inc. ("Syncora"), and U.S. Bank National Association as PREPA Bond Trustee (the "Trustee," and collectively, "Bondholders"), respectfully submit these Rebuttal Expert Disclosures:

**EXPERT DISCLOSURES**

1. Bondholders hereby disclose the identities of the following rebuttal expert witnesses who may provide opinion testimony on behalf of Bondholders with respect to confirmation of the *Modified Second Amended Title III Plan of Adjustment of the Puerto Rico Electric Power Authority* (ECF No. 3296) (as it may be amended, modified, or supplemented), pursuant to Federal Rule of Civil Procedure 26(a)(2)(B):<sup>2</sup>
  - a. Maureen M. Chakraborty, Managing Principal at Analysis Group, Inc.;
  - b. Thomas S. Terry, CEO of The Terry Group; and
  - c. Susan F. Tierney, Senior Advisor at Analysis Group, Inc.
2. Bondholders reserve the right to amend these Rebuttal Expert Disclosures in accordance with the Procedures Order.

**WHEREFORE** Bondholders respectfully request that the Court take notice of the foregoing.

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<sup>2</sup> In accordance with paragraph 26 of the Procedures Order, any rebuttal expert reports from the disclosed individuals shall be filed by May 15, 2023.

We hereby certify that, on this same date, we electronically filed the foregoing with the clerk of the Court using the CM/ECF system, which will notify the attorneys of record.

Dated: San Juan, Puerto Rico  
May 8, 2023

**TORO COLÓN MULLET P.S.C.**

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